Sl. No.	Name	Caste	Class	School
			GROUP V.	
17	G Basaviah	Yadava	III Year	High School, Chitaldrug
18	S Rudrappa	Besta	III do	Do do
19	Ramappa	Do	III do	Do Davangere
20	Durgappa	Do	I do	Do do
21	K Siddabasappa	Do	III do	Do Chitaldrug
			GROUP VI.	
22	T Doddanna	Kuruba	III Year	Do do
23	N Nagappa	Do	II do	Do do
24	Gali Channabasappa	Do	I do	Do do
25	S Hemalingappa	Do	III do	Do Davangere
26	K Duggappa	Do	II do	Do do
27	P N Marthandappa	Do	I do	Do do
28	A C Siddappa	Do	II do	Do do
			GROUP VII.	
29	D M Dasappa	Meda	II Year	Do Chitaldrug
			GROUP VIII.	
30	M Eswarappa	Lingayet	III Year	Do Davangere
31	G Mahadevappa	Do	III do	Do do
32	S Murigendrappa	Do	II do	Do do
33	S Marulappa	Do	II do	Do do
34	C V Thippeswamy	Do	III do	Do do
35	P Hanumanthappa	Do	III do	Do do
36	H S Veerabhadraiah	Do	III do	Do do
37	K Siddappa	Do	III do	Do do
38	K M Jayadevappa	Do	II do	Do do
39	G Siddaramappa	Do	III do	Do do
40	B Marulappa	Do	III do	Do do
41	C K Murigappa	Do	III do	Do do
42	H V Jayadevappa	Do	II do	Do do
43	T Mruthyunjaya	Do	II do	Do do
44	G Sharanaiah	Do	III do	Do Chitaldrug
45	D Basappa	Do	II do	Do do
46	H Chandrasekharappa	Do	II do	Do do
47	N Siddanna	Do	III do	Do do
48	M Veeriah	Do	II do	Do do
49	M Chandrappa	Do	III do	Do do
50	C M M Mahalingiah	Do	III do	Do do
			GROUP IX.	
51	P Govindareddy	Reddy	III Year	Do Davangere
52	C H Kunchiti	Vokkaliga	III do	Do Chitaldrug
53	R K Sannarangappa	Kunchitiga	III do	Do do
54	V A Rudrappa	Vokkaliga	II do	Do do
55	Y Thimmappa	Do	III do	Do do
56	S Hanumantha Reddy	Reddy	II do	Do do
57	K B Hanumantha Reddy	Do	III do	Do do
58	K V Bheema Reddy	Do	III do	Do do
			GROUP X.	
59	K V Rudrachari	Viswakarma	II Year	Do do
60	S Samachari	Panchala	III do	Do Davangere
			GROUP XI.	
61	R Hanumantha Setty	Vaisya	III Year	Do do

H. NAGAPPA,
Secretary.

FINANCIAL DEPARTMENT

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 417—*B. II, dated* 18*th July* 1940.

Regarding the recovery of Income-tax from Military Pensioners residing in Indian States.

To

All Treasury Officers.

A copy of letter No. R. Dis. No. 56 (6)—I. T. 40, dated the 4th May 1940 of the Government of India, Finance Department (Central Revenues), is published below, for information. All Treasury Officers are requested to follow the instructions contained therein. A copy of the Circular may also be put up on the Notice Boards of the Treasuries and also in prominent places. Spare copies of the Circular will be supplied to the Treasuries separately by this office.

H. V. SRIKANTIAH,
Comptroller (In-charge).

" Letter from the Government of India (Finance Department) No. R. Dis. No. 56 (6)—I. T. 40, dated the 4th May 1940.

Military Pensioners residing in Indian States--Deduction of tax at source.

I am directed to refer to paragraph 5 of the memorandum of instructions for the deduction of income-tax and super-tax every month from salaries, etc, a copy of which was forwarded to you with this Department endorsement C. No. 35 (3)—I. T. 39, dated the 3rd April 1939. It has been represented that in the case of military pensioners, residing in

Indian States who draw small pensions, the deduction of income-tax at source at the maximum rate is causing considerable hardship in view of the fact that the pensioners, who are illiterate persons, find it extremely difficult to follow the procedure for obtaining an exemption certificate under Section 18 (3) of the Indian Income-tax Act, 1922, or a refund under Section 48 of the Act. To obviate this hardship as also to avoid unnecessary collections at source and subsequent refund, the Central Government has decided that the military pensioners residing in Indian States and drawing pensions of Rs. 25 or less per mensem should be deemed to have obtained the requisite exemption certificate under Section 18 (3) of the Act and that no tax should be deducted at source in the cases. In cases however, where the pension exceeds Rs. 25 per mensem, tax should be deducted at the maximum rate unless an exemption or abatement certificate given under Section 18 (3) of the Act is produced. I am to request that necessary instructions may be issued to all disbursing officers concerned."

MISCELLANEOUS DEPARTMENTS

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE, BANGALORE.

Notification No. 624—*C. S., dated* 16*th July* 1940.

It is hereby notified for the general information that in exercise of the powers vested in the undersigned under Bye-law No. 37 of the Bye-laws of the Mysore Central Co-operative Land Mortgage Bank, Ltd., Bangalore City, the lending operations of the said Bank are extended to the undermentioned villages (list enclosed separately) in the Closepet and Channapatna Taluks, which are included in the area of Rural Welfare Centre at Closepet in the Bangalore District.

List of villages with their Dakhlas in the Rural Welfare Centre area in Closepet and Channapatna Taluks.

Sl. No.	Name of village	Sl. No.	Name of village
	A. Division—Closepet Town.		
1	Closepet Town	8	Hallimala
2	Aijur		(a) Hallimaladoddi
3	Archakarahalli		(b) Polabaidoddi
	(a) Rangarayaradoddi	9	Mayaganahalli
4	Channamanahalli		(a) Hosadoddi
5	Kumbapura	10	Kethohalli
6	Kotipura	11	Madapura
7	Vaderahalli		(a) Madapuradoddi
	(a) Honnandoddi	12	Basavanapura
	(b) Anchekempenadoddi	13	Sangabasavanadoddi
	(c) Devarasegowdanadoddi		Main villages Dakhla.
	B. Division—Krishnapuradoddi.		
1	Achalu	11	Nelamale
	(a) Kodandaramasettidoddi	12	Anmanapura
2	Hunsanahalli	13	Ankanahalli
	(a) Lambanidoddi		(a) Chikkakanakanahalli
	(b) Thigalaradoddi	14	Kayanapura
3	Kunagal	15	Pujaridoddi
	(a) Mattedoddi	16	Lakkojanahalli
	(b) Krishnapuradoddi	17	Nanjapura
	(c) Kempegowdanadoddi	18	Shivanahalli
	(d) Mudalahalli	19	Bannikuppe
4	Kailancha		(a) Ugenahalli
	(a) Gowdayanadoddi	20	Mangegowdanadoddi
5	Voddarahalli		(a) Nelanayakanadoddi
	(a) Nagohalli	21	Vibhuthikere
	(b) Syedalidoddi		
	(c) Channaganadoddi		(a) Anjanapura
6	Gunnur		(b) Kaveridoddi
	(a) Hulikere		(c) Hosadoddi
	(b) Averahalli		(d) Gollaradoddi
7	Kotahalli		(e) Devaradoddi
8	Chikkenahalli		(f) Madigudidoddi
9	Sabkere		
10	Hosahalli		Main villages Dakhla
	(a) Keremegaladoddi		